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U.S. PTO

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SUGHRUE MION, PLLC

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February 13, 2004

MAIL STOP PATENT APPLICATIONCommissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: Application of Youji KAWAHARA, Masataka MOCHIZUKI, Koichi MASHIKO, Fumitoshi KIYOOKA and Hiroaki AGATA
HEAT PIPE EXCELLENT IN REFLUX CHARACTERISTICS
Assignee: **FUJIKURA LTD. and INTERNATIONAL BUSINESS MACHINES CORP.**
Our Ref. Q78664

Dear Sir:

Attached hereto is the application identified above comprising 22 sheets of the specification, including the claims and abstract and 5 sheets of drawings. Copies of the executed Declaration and Power of Attorney and Assignment will be submitted at a later date. Also enclosed is an Information Disclosure Statement and PTO/SB/08 A & B (modified).

The Government filing fee is calculated as follows:

Total claims	<u>18</u>	-	<u>20</u>	=	<u> </u>	x	\$18.00	=	<u>\$0.00</u>
Independent claims	<u>1</u>	-	<u>3</u>	=	<u> </u>	x	\$86.00	=	<u>\$0.00</u>
Base Fee									<u>\$770.00</u>
TOTAL FEE									<u>\$770.00</u>

A check for the statutory filing fee of \$770.00 is attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

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Commissioner for Patents
New U.S. Patent Application to Youji KAWAHARA et al.
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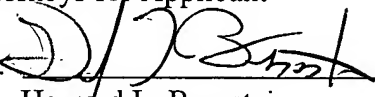
Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2003-038404	February 17, 2003

The priority document is enclosed herewith.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

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